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CLARKSON VOLUNTARY COUNCIL ON AGING, INC.

ANNUAL FINANCIAL REPORT

JUNE 30, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-11-04

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.

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CLATSOPINE VOLUNTARY COUNCIL, OM AUPRO, INC.

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AND OTHER PUBLIC ACCOUNT SOCIETIES

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Clalhorne Voluntary Council on Aging, Inc.
Homer, Louisiana

We have audited the accompanying general purpose financial statements of the Clalhorne Voluntary Council on Aging, Inc., as of and for the year ended June 30, 2005, as listed in the table of contents. These general purpose financial statements are the responsibility of the Clalhorne Voluntary Council on Aging, Inc.'s, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Clalhorne Voluntary Council on Aging, Inc., as of June 30, 2005, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated November 21, 2005, on our consideration of the Clalhorne Voluntary Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Oklahoma Voluntary Council on Aging, Inc. The accompanying schedule of priority services and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Jamiana, Vice E. Martin

Minden, Louisiana
November 11, 2015

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Chalcoene Voluntary Council on Aging, Inc.
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Chalcoene Voluntary Council on Aging, Inc. as of and for the year ended June 30, 2003, and have issued our report thereon dated November 20, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Chalcoene Voluntary Council on Aging, Inc.'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Chalcoene Voluntary Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose

financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, the Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Tamison, Wine & Martin

Shreveport, Louisiana
November 21, 2003

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

CLARKSON CONSULTANCY CORP. (IN AUDIT), INC.
 CONSOLIDATED BALANCE SHEET - ALL PRIOR YEARS ARE UNAUDITED
 June 30, 2004
 (All Comparative Totals for June 30, 2003)

ASSETS	Consolidated Fund Types				Amount Change		Total	
	Fixed Types		General		General		Assets/Other	
	General	Special Services	Fixed Assets	General Assets	Liabilities	Other	2004	2003
Cash in funds	\$ 6,217	15,000	-	-	-	-	21,217	24,269
Accounts receivable	116	252	-	-	-	-	468	1,104
Prepaid expenditures	-	1,251	-	-	-	-	1,251	1,259
Fixed assets	-	-	14,000	-	-	-	14,000	83,066
Amount to be provided for retirement of general long-term debt	-	-	-	-	1,000	-	1,000	11,881
Total assets	6,333	16,503	14,000	0	1,000	0	37,836	133,529
LIABILITIES, FUND EQUITY, AND OTHER CREDITS								
Liabilities								
Accounts payable	-	-	-	-	-	-	-	7,614
Deferred revenue	-	1,000	-	-	-	-	1,000	12
Due to funding agency	-	4,794	-	-	-	-	4,794	1,019
Notes payable	-	-	-	-	3,900	-	3,900	11,941
Total liabilities	-	5,794	-	-	3,900	-	9,694	20,586
Fund equity and other credits								
Fund liabilities - noncurrent	5,344	1,000	-	-	-	-	6,344	12,454
Investment in (positive) fund equity	-	-	10,000	-	-	-	10,000	80,125
Total fund equity	5,344	1,000	10,000	-	-	-	16,344	92,579
Total liabilities, fund equity, and other credits	5,344	6,794	10,000	0	3,900	0	26,038	133,165

The accompanying notes are an integral part of the statements.

CLATSOP VOLUNTARY COUNCIL ON AGING, INC.
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 2001

With Comparative Totals for the Year Ended June 30, 2000

	General	Special Revenue	Totals	
			Expenditures Only	
			2000	2001
REVENUES				
Intergovernmental	\$ 10,120	271,463	346,713	253,434
Public support	917	16,600	17,317	17,436
Interest	117	-	117	233
Contract services	-	-	-	730
Miscellaneous	795	171	966	3,395
Total revenue	<u>11,949</u>	<u>288,234</u>	<u>365,113</u>	<u>275,228</u>
EXPENDITURES				
Current:				
Salaries	-	102,040	102,040	114,404
Fringe	-	9,758	9,758	10,811
Tenure	-	3,119	3,119	3,480
Operating services	-	53,128	53,128	62,288
Operating supplies	-	13,266	13,266	15,276
Contract - meals	-	34,025	34,025	53,804
Other costs	1,983	4,680	6,678	17,676
Info service - principal	-	3,884	3,884	3,888
Info service - interest	-	763	763	1,291
Capital outlay	<u>3,388</u>	<u>-</u>	<u>3,388</u>	<u>3,393</u>
Total expenditures	<u>5,371</u>	<u>206,717</u>	<u>212,105</u>	<u>271,036</u>
Excess (deficiency) of revenues over expenditures	<u>11,796</u>	<u>81,517</u>	<u>4,477</u>	<u>4,192</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	26,415	26,415	62,660
Operating transfers out	<u>(18,760)</u>	<u>(15,054)</u>	<u>(33,814)</u>	<u>(33,560)</u>
Total other financing sources (uses)	<u>(18,760)</u>	<u>11,361</u>	<u>(2,459)</u>	<u>29,100</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>1,982</u>	<u>5,472</u>	<u>6,470</u>	<u>4,752</u>
FUND BALANCES				
Beginning of year	<u>4,474</u>	<u>7,993</u>	<u>12,467</u>	<u>12,968</u>
End of year	<u>\$ 5,444</u>	<u>13,465</u>	<u>18,937</u>	<u>17,720</u>

The accompanying notes are an integral part of this statement.

CLATSOP VOLUNTARY COUNCIL ON AGING, INC.
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASED) AND ACTUAL
STATE OF LOUISIANA, ACT 715
Year Ended June 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental	<u>\$ 18,128</u>	<u>18,128</u>	<u>-</u>
Total revenues	<u>18,128</u>	<u>18,128</u>	<u>-</u>
EXPENDITURES			
Discretionary expenditures -			
Capital outlay	<u>7,158</u>	<u>7,158</u>	<u>-</u>
Total expenditures	<u>7,158</u>	<u>7,158</u>	<u>-</u>
Excess of revenues over expenditures	10,970	10,970	-
OTHER FINANCING USES			
Operating transfers out	<u>(10,970)</u>	<u>(10,970)</u>	<u>-</u>
Total other financing uses	<u>(10,970)</u>	<u>(10,970)</u>	<u>-</u>
Excess of revenues over expenditures and other uses	-	-	-
FUND BALANCE			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

CLARENCE VOLUNTARY COUNCIL ON AGING, INC.
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUND TYPES
Year Ended June 30, 2003

	Budget	Actual	Variance Favorable (Disfavorable)
REVENUES			
Intergovernmental	\$ 112,300	121,160	(8,767)
Public support	18,940	16,688	2,252
Miscellaneous	-	173	173
Total revenues	<u>293,140</u>	<u>244,286</u>	<u>4,883</u>
EXPENDITURES			
Salaries	187,208	166,849	2,038
Fringe	90,342	9,738	574
Taxes	1,523	5,115	439
Operating services	11,783	19,120	(377)
Operating supplies	14,822	15,366	1,256
Careers	11,675	54,215	(330)
Other costs	5,476	4,899	783
Debt service	8,271	8,271	-
Total expenditures	<u>339,810</u>	<u>289,577</u>	<u>6,348</u>
Excess (deficiency) of revenues over expenditures	(18,762)	(4,511)	9,479
OTHER FINANCING SOURCES (USES)			
Operating transfers in	71,687	39,815	(7,194)
Operating transfers out	(18,887)	(19,811)	(144)
Total other financing sources (uses)	<u>52,800</u>	<u>19,704</u>	<u>(7,238)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	7,238	5,479	(1,867)
FUND BALANCE			
Beginning of year	<u>3,995</u>	<u>3,995</u>	<u>-</u>
End of year	<u>\$ 11,233</u>	<u>\$1,495</u>	<u>(1,887)</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

Note 1 - Summary of Significant Accounting Policies

a. Reporting Entity:

In 1964, the State of Louisiana passed Act 496, which authorized the charter of voluntary councils on aging for the well-being of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Claiborne Voluntary Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

The primary function of the Claiborne Voluntary Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 11 voluntary members, governs the Council.

For financial reporting purposes, in conformance with Statement No. 14 of the Governmental Accounting Standards Board, the Council includes all funds, account groups, activities, or entities, that are within the oversight responsibility of the Council as a separate special-purpose government. The Council is not a component unit of another primary government nor does it have any component units, which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

b. Statement Presentation:

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by *Audit of State and Local Governments Units*, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the *Louisiana Governmental Audit Guide*.

CLAREMONT VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2003

Note 1 - Summary of Significant Accounting Policies (continued)

c. Fund Accounting:

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are grouped as follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Council are financed. The acquisition, use, and balances of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Council's governmental fund types:

General Funds - The General Funds are the general operating funds of the Council. They are used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes.

d. Account Groups:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that do not directly affect the financial resources available in any fund and are not reported therein.

CLATSOP COUNTY VOLUNTARY COUNCIL ON ACCOUNTING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2009

Note 1 - Summary of Significant Accounting Policies (continued)

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

General Fixed Assets - Fixed assets used in governmental fund type operations are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased.

General Long-Term Debt - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations.

6. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

7. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due from and due to accounts.

CLAIRBORNE VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2003

Note 1 - Summary of Significant Accounting Policies (continued)

g. Budgets and Budgetary Accounting:

The Council follows the following procedures in establishing the budgetary data in these financial statements:

- a) The Director prepares a proposed budget for each program and submits same to the Board of Directors prior to the beginning of each year.
- b) Upon adoption of the various program budgets by the Board of Directors, the budgets are forwarded to the State of Louisiana, Office of Elderly Affairs for approval.
- c) If changes to the various program budgets are recommended by the Office of Elderly Affairs, the budgets are revised accordingly and a final budget is adopted by the Board of Directors.
- d) All budgetary appropriations lapse at the end of each fiscal year. Any grant revenue generated in excess of expenditures incurred during a fiscal year is returned to the Office of Elderly Affairs in accordance with the provisions of various contracts entered into with that office.
- e) Budgets for the General and Special Revenue funds are adopted on a basis consistent with generally accepted accounting principles.
- f) The budgets presented in the accompanying financial statements have been amended under the above method.

h. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "nonconsolidation only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

CLAREMONT VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2003

Note 1 - Summary of Significant Accounting Policies (continued)

i. Fixed Assets

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

j. Comparative data

Comparative data for the prior year has been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, comparative data by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

k. Annual and Sick Leave

The Council's annual and sick leave policy does not provide for the vesting of annual and sick leave.

l. Prepaid Expenditures

The Council has elected not to expense amounts paid for future services until those services are consumed to comply with the cost reimbursement terms of its grant agreements. Prepaid expenditures in the amount of \$1,231 consist of insurance premiums paid in June, 2003.

m. Reimbursement accounting

The Council does not use reimbursement accounting.

CLATSOP COUNTY VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2005

Note 1 - Summary of Significant Accounting Policies (continued)

a. Long-term Liabilities

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt account group.

a. Related Party Transactions

There were not any related party transactions during the fiscal year.

g. Management's Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Note 2 - Funding Policies and Sources of Funds

The Council receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method, funds are received as needed or on a monthly or quarterly allocation of the total budget (grant) in advance of the actual expenditures. The following programs are funded in this manner: Title III B, Title III C-1 and C-2, Title III D, Title III E, Senior Center, State Allocation Funds (Act 739), and Adult Funds. The National Services Incentive Program (formerly, USDA Cash-in-Kind of Commodities) is funded under the units of service method.

The Council encourages and receives contributions from clients to help offset program costs. The Town of Home provides funds to the Council. Utility assistance funds are also provided by both the Louisiana Association of Councils on Aging under the Helping Hands program and Arcos under the Energy/LA Assist program.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2003

Note 3 - General Fund Budget

The Council is not required to and did not prepare a budget for the General Fund. The combined statement of revenues, expenditures and changes in fund balance budget (GAAP basis) and actual - general fund types has therefore been omitted.

Note 4 - Accounts Receivable

Accounts receivable at June 30, 2003 were \$0.00.

Note 5 - In-Kind Contributions

The Council received in-kind contributions during the year, primarily in the form of facilities and labor. These contributions and the offering expenses have not been reported in the financial statements. In-kind contributions amounted to \$5,838 for the year ended June 30, 2003.

Note 6 - Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Note 7 - Lease Commitments

The Claiborne Voluntary Council on Aging, Inc. has a ten (10) year lease agreement with the Claiborne Parish Police Jury, for the building housing the Claiborne Senior Center and Central Kitchen, which expires June 9, 2011. The annual rental payment required by the lease is \$1,500.

The Claiborne Voluntary Council on Aging, Inc. has a four-year lease with BGS Capital Corporation for the use of a copy machine. The lease expires in March 2007. The monthly rental payment is \$260.

Total rental and lease payments for the year ended June 30, 2003 were \$2,872.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2003

Note 7 - Lease Commitments (continued)

The future minimum payments under these operating leases consist of the following:

Year ended	Amount
June 30,	
2004	\$ 1,181
2005	1,181
2006	1,181
2007	1,086
2008	0
Thereafter	0
Total	\$ 4,529

Note 8 - Changes in General Fixed Assets

A summary of changes in general fixed assets is presented below:

	Balance July 1, 2002	Additions	Deductions	Balance June 30, 2003
Real estate	\$ 1,580	-	-	1,580
Leasehold improvements	1,790	1,219	-	2,999
Furniture and equipment	12,327	1,250	1,630	11,947
Computer and peripheral equipment	8,246	-	-	8,246
Automobiles	27,292	0	0	27,292
Total general fixed assets	\$ 48,235	\$ 2,469	\$ 1,630	\$ 49,074

CHALHONA VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2003

Note 8 - Cash and Cash Equivalents

Cash and cash equivalents include demand deposits and interest-bearing demand deposits. Under state law, the Council may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2003, the Council's total cash and cash equivalents (bank balance) was \$21,479. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2003, the Council had \$45,814 in deposits (collected bank balance). These deposits are fully secured from risk by federal deposit insurance.

Note 10 - Board of Directors

Members of the Board of Directors of the Chalhona Voluntary Council on Aging, Inc. serve in an advisory capacity only and receive no per diem or other compensation for their services.

The present board is composed of the following members:

Arquillo B. Shepherd	Chairperson	Jefferson Jenkins	Director
LElla M. Jenkins	Vice-Chairperson	Elaine Adams	Director
Oliver Roberts	Secretary - Treasurer	Andy Cooper	Director
Frederic Rogers	Director	Orval Perkins	Director
Virginia Hollenbeck	Director	Russ Howell	Director
Judith Rawn	Director		

CLATSOPHE VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2003

Note 11 - Due to Pending Account

This account represents funds received from the Governor's Office of Elderly Affairs that have not been spent and will be returned. The gross revenues for the following funds have been presented out of these advances. The composition of this account as June 30, 2003, is as follows:

Title III C-1 Area Agency Administration	\$ 495
Title III B Supportive Services	1,394
Title III E Caregiver	<u>2,935</u>
Total	\$ 4,824

Note 12 - Interfund Transfers

Operating transfers in and out are listed by fund for the year ended June 30, 2003:

<u>Funds Transferred Out</u>						
<u>Funds Transferred In</u>	<u>Art 715</u>	<u>NSF</u>	<u>Senior Center</u>	<u>C-1</u>	<u>Misc Grant</u>	<u>Transfers In</u>
Title III C-1	\$ -	5,152	-	-	-	5,152
Title III C-2	10,782	5,689	931	3,434	3,797	24,599
Title III D	-	-	-	-	85	85
Transfers Out	<u>\$ 10,782</u>	<u>10,821</u>	<u>931</u>	<u>3,434</u>	<u>3,825</u>	<u>29,112</u>

Note 13 - Litigation

As of June 30, 2003, the Council was not involved in litigation.

CLATSOP VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2003

Note 14 - Changes in General Long-Term Debt

The following is a summary of transactions relating to the Council's general long-term debt for the year ended June 30, 2003:

	Note Payable Ford Windstar
Balance @ July 1, 2001	\$ 11,061
Payments	(5,185)
Balance @ June 30, 2003	\$ 5,876

On May 18, 2000, the Clatsop Voluntary Council on Aging, Inc. borrowed \$21,800 at a rate of 9.8%. The first payment was due June 17, 2000 with all subsequent payments due on the same day of each month following. The final payment is due on May 18, 2004. This note is secured by the 2000 Ford Windstar purchased with the proceeds of the note.

The annual requirements to amortize the debt outstanding as of June 30, 2003 including interest payments of \$251 are as follows:

Year ended	Amount
<u>June 30,</u> 2004	\$ 2,711

Note 15 - Economic Dependency

The Council receives the majority of its revenue from funds provided through grants administered by the Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

CLATBOSS VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2003

Note 14 - Fund balance reclassifications

The actual Federal USDA Fiscal Year 2002 grant to the State of Louisiana was less than estimated. As required by the Governor's Office of Elderly Affairs, HJ of USDA (now Nutritional Services Incentive Program) fiscal year 2002 payments were reclassified as fiscal year 2003 payments. The effects on the financial statements are as follows:

	June 30, 2002, as previously reported	June 30, 2002, as restated
Combined Balance Sheet - All Fund Types and Account Groups:		
Deferred Revenue	\$ -	12
Fund Balances	12,446	12,434
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types:		
Intergovernmental Revenues	\$ 252,406	252,424
Fund Balance - end of year	12,446	12,434

**FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS**

GENERAL FUNDS

GENERAL FUND

Fund used to account for revenues generated and expenditures incurred in supplementing various meal preparation activities and services provided by the Council. Additionally, this fund is used to account for various recreational activities, primarily trips, which are paid for by the participants.

STATE OF LOUISIANA ACT 725

Fund used to account for grant awards under contract with the State of Louisiana Office of Elderly Affairs and expenditures incurred to enhance any and all programs operated by the Council.

CLABORNE VOLUNTARY COUNCIL ON AGING, INC.
 GENERAL FUNDS
 COMBINING BALANCE SHEET
 June 30, 2003

	General Fund	State of Louisiana Act 779	Totals
ASSETS			
Cash in bank	\$ 5,257	-	5,257
Accounts receivable	184		184
Due from other funds	-	-	-
Total assets	<u>\$ 5,441</u>	<u>-</u>	<u>5,441</u>
LIABILITIES AND FUND EQUITY			
Liabilities -			
Accounts payable	\$ -	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances -			
Unreserved	<u>5,441</u>	<u>-</u>	<u>5,441</u>
Total liabilities and fund equity	<u>\$ 5,441</u>	<u>-</u>	<u>5,441</u>

The accompanying notes are an integral part of this statement.

CLATSOP VOLUNTARY COUNCIL ON AGING, INC.
 GENERAL FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 For the Year Ended June 30, 2005

	General Fund	State of Louisiana Act 715	Totals
REVENUES			
Intergovernmental:			
Office of Elderly Affairs	\$ -	18,120	18,120
Town of Homer	1,908	-	1,908
Public support:	937	-	937
Interest income	137	-	137
Other	793	-	793
	<u>2,681</u>	<u>18,120</u>	<u>20,801</u>
Total revenues	<u>2,681</u>	<u>18,120</u>	<u>20,801</u>
EXPENDITURES			
Current costs	1,985	-	1,985
Capital outlay	-	7,535	7,535
	<u>1,985</u>	<u>7,535</u>	<u>9,520</u>
Total expenditures	<u>1,985</u>	<u>7,535</u>	<u>9,520</u>
Excess of revenues over expenditures	1,696	10,585	11,784
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers out	-	(11,782)	(11,782)
Total other financing sources (uses)	-	(11,782)	(11,782)
Excess of revenues and other sources over expenditures and other uses	1,696	-	1,696
FUND BALANCES			
Beginning of year	4,419	-	4,419
End of year	<u>\$ 5,440</u>	<u>-</u>	<u>5,440</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

TITLE III B FUND

Funds used to account for grant awards received under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing various social services to the elderly of Caliborne Parish, Louisiana.

TITLE III C-1 FUND

Fund used to account for grant awards received under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing congregate meals to the elderly in Caliborne Parish, Louisiana.

TITLE III C-2 FUND

Fund used to account for grant awards under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing home-delivered meals to the elderly in Caliborne Parish, Louisiana.

TITLE III D FUND

Funds used to account for grant awards under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing disease prevention and health promotion services to the elderly in Caliborne Parish, Louisiana.

TITLE III E FUND

Fund used to account for grant awards under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing multi-tiered system of support for family caregivers in Caliborne Parish, Louisiana.

NSE FUND

Fund used to account for Nutritional Services Incentive Program funds received under contract with the State of Louisiana Office of Elderly Affairs for the provision of meals to eligible participants.

SPECIAL REVENUE FUNDS (Continued)

AUNT FUND

Fund used to account for allotments received from the State of Louisiana Office of Elderly Affairs and designated for the provision of a financial audit.

SENIOR CENTER FUND

Fund used to account for grant awards under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing recreational and educational services for the benefit of the elderly located throughout Calcasieu Parish, Louisiana.

HELPING HANDS FUND

Fund used to account for revenues received from Louisiana Power and Light Company through the Louisiana Association of Councils on Aging and expenditures incurred to aid senior citizens in the payment of energy bills.

ENERGY LA ATMOS FUND

Fund used to account for revenues received from Atmos Energy Company through the Louisiana Association Council on Aging and expenditures incurred to aid senior citizens in the payment of energy bills.

SUPPLEMENTAL SENIOR CENTER FUND

The Louisiana Legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. Calcasieu Voluntary Council on Aging, Inc. was one of the parish councils to receive a supplemental grant. These funds are "passed through" the Governor's Office of Elderly Affairs.

CLATSOPHS VOLUNTARY COUNCIL ON AGING, INC.
SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
June 30, 2000

	Title III C-1 Area Agency Administration	Title III B Supportive Services	Title III C-1	Title III C-2
ASSETS				
Cash in bank	\$ 180	1,124	400	(174)
Accounts receivable	-	-	60	100
Prepaid expenditures	<u>118</u>	<u>214</u>	<u>40</u>	<u>874</u>
Total assets	\$ <u>298</u>	<u>1,438</u>	<u>500</u>	<u>490</u>
LIABILITIES:				
Accounts payable	\$ -	-	-	-
Deferred revenue	-	64	512	490
Due to Office of Elderly Affairs	<u>490</u>	<u>1,180</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>490</u>	<u>1,480</u>	<u>512</u>	<u>490</u>
Fund balance -				
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund equity	\$ <u>490</u>	<u>1,480</u>	<u>512</u>	<u>490</u>

The accompanying notes are an integral part of this statement.

Title III D	Title III E	MSRP	Senior Center	Helping Hands	Energy L.A. Access	Total
60	2,078	9,934	(33)	1,808	1,734	17,322
"	"	"	"	"	"	350
<u>6</u>	<u>21</u>	<u>-</u>	<u>33</u>	<u>-</u>	<u>-</u>	<u>3,331</u>
<u>-</u>	<u>2,101</u>	<u>9,934</u>	<u>-</u>	<u>1,808</u>	<u>1,734</u>	<u>18,728</u>
"	"	"	"	"	"	"
"	"	"	"	"	"	1,868
<u>7</u>	<u>2,183</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,186</u>
<u>-</u>	<u>2,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,262</u>
<u>-</u>	<u>-</u>	<u>9,934</u>	<u>-</u>	<u>1,808</u>	<u>1,734</u>	<u>13,466</u>
<u>-</u>	<u>2,905</u>	<u>9,934</u>	<u>-</u>	<u>1,808</u>	<u>1,734</u>	<u>18,728</u>

CLAREMONT VOLUNTARY COUNCIL, INC. (CLVC), INC.
SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2020

	Title III C-1 Ass. Agency Administration	Title III B Supportive Services	Title III C-1	Title III C-2	Title III B	Title III B
REVENUES						
Intergovernmental -						
Office of Elderly Affairs	\$ 15,833	10,219	21,794	67,940	3,229	11,678
Miscellaneous	-	-	-	-	-	-
LA Council on Aging	-	-	-	-	-	-
Refugee	-	-	-	-	-	-
Other contributions	-	294	3,684	6,597	-	175
Other income	-	184	-	9	-	-
Total revenues	15,833	11,697	21,794	74,546	3,229	11,853
EXPENDITURES						
Salaries	10,411	26,229	11,947	32,293	1,300	14,948
Fringe	917	2,610	887	2,811	108	1,561
Travel	409	1,478	196	634	10	108
Operating services	6,799	8,833	4,833	11,173	109	2,291
Operating supplies	716	3,044	332	3,387	416	181
Career	-	-	14,507	29,668	-	-
Legal	-	1,840	-	-	-	-
Nutrition consultant	180	347	814	883	24	179
Continuance coordinator	-	-	-	-	-	-
Bus/ auto expense	-	-	-	-	-	-
Bole service - principal	-	1,189	-	-	-	-
Bole service - internal	-	73.2	-	-	-	-
Total expenditures	19,325	31,688	23,584	78,861	2,287	19,311
Excess (deficiency) of revenues over expenditures	-	-	(1,718)	(24,305)	(88)	-
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	1,110	24,393	68	-
Operating transfers out	-	-	(2,928)	-	-	-
Total other financing sources (uses)	-	-	(1,718)	24,393	68	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	-	-	-
FUND BALANCES						
Beginning of year	-	-	-	-	-	-
End of year	\$ -	-	-	-	-	-

The accompanying notes are an integral part of this statement.

SSSF	Accts	Senior Counsel	Helping Hands	Young L.A. Adults	Supplemental Senior Counsel Fund	Total
14,551	941	16,090	-	-	1,481	331,495
-	-	-	4,440	-	-	4,440
-	-	-	-	1,492	-	1,492
-	-	-	-	-	-	10,498
-	-	-	-	-	-	175
<u>14,551</u>	<u>941</u>	<u>16,090</u>	<u>4,440</u>	<u>1,492</u>	<u>1,481</u>	<u>348,006</u>
-	-	3,898	-	-	-	185,849
-	-	584	-	-	-	9,708
-	-	-	-	-	-	3,177
-	943	8,071	3,723	276	-	53,180
-	-	1,481	381	-	-	33,348
-	-	-	-	-	-	34,833
-	-	-	-	-	-	1,946
-	-	-	-	-	-	2,147
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,159
-	-	-	-	-	-	711
-	<u>941</u>	<u>15,052</u>	<u>4,045</u>	<u>176</u>	-	<u>149,572</u>
14,551	-	951	355	1,346	1,831	(3,504)
-	-	-	-	-	-	29,817
<u>14,551</u>	-	<u>951</u>	-	-	<u>(3,829)</u>	<u>(18,810)</u>
<u>14,551</u>	-	<u>951</u>	-	-	<u>(3,829)</u>	<u>36,781</u>
1,734	-	-	341	1,388	-	1,471
<u>5,194</u>	-	-	<u>1,484</u>	<u>347</u>	-	<u>7,095</u>
<u>6,924</u>	-	-	<u>1,825</u>	<u>1,733</u>	-	<u>15,482</u>

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES -
 BUDGET AND ACTUAL
 Year Ended June 30, 2000

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Budgeted Over (Under) Actual Expenditures</u>
GENERAL FUND			
Current costs	\$ No	1,865	-
Transfers out	Budget	-	-
	Adopted		
Total		<u>1,865</u>	<u>-</u>
STATE OF LOUISIANA - ACT 735			
PCOA Discretionary Expenditures:			
Capital outlay	\$ 7,338	7,338	-
Transfer to Title IIC-1 AAA	3	-	3
Transfer to Title IIC-2	<u>18,759</u>	<u>18,781</u>	<u>(22)</u>
Total	<u>\$ 18,130</u>	<u>18,120</u>	<u>-</u>
TITLE IIC-1 AREA AGENCY			
ADMINISTRATION			
Salaries	\$ 18,998	18,432	566
Fringe	893	837	56
Travel	408	409	(1)
Operating services	7,226	6,799	427
Operating supplies	887	716	171
Other cost	<u>581</u>	<u>505</u>	<u>76</u>
Total	<u>\$ 28,431</u>	<u>26,803</u>	<u>1,628</u>

The accompanying notes are an integral part of this statement.

CLATSOPHS VOLUNTARY COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES -
 BUDGET AND ACTUAL
 Year Ended June 30, 2003

	Budgeted <u>Expenditures</u>	Actual <u>Expenditures</u>	Budgeted Over (Under) Actual <u>Expenditures</u>
TITLE III - SUPPORTIVE SERVICES			
Salaries	\$ 18,047	28,228	627
Fringe	2,766	2,616	154
Travel	1,963	1,678	285
Operating services	8,269	8,652	383
Operating supplies	4,304	3,944	360
Other costs	3,876	2,183	163
Debt service	6,271	6,271	-
Total	<u>\$ 36,496</u>	<u>33,688</u>	<u>2,782</u>
 TITLE III-C			
Salaries	\$ 10,900	18,947	23
Fringe	1,047	987	60
Travel	214	190	18
Operating services	3,410	4,833	333
Operating supplies	408	332	57
Career			
Raw food	6,000	6,000	(321)
Non-edibles	7,257	7,617	(360)
Nutrition consultant	834	834	-
Transfer to Title III-C	-	1,414	(1,414)
Total	<u>\$ 12,680</u>	<u>36,183</u>	<u>(1,032)</u>

The accompanying notes are an integral part of this statement.

CLATSOP VOLUNTARY COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES -
 BUDGET AND ACTUAL
 Year Ended June 30, 2015

	Budgeted Expenditures	Actual Expenditures	Budgeted Over (Under) Actual Expenditures
TITLE III-C			
Salaries	\$ 12,103	12,283	180
Fringe	3,084	2,911	173
Travel	710	654	56
Operating services	18,158	17,173	1,021
Operating supplies	6,136	5,287	849
Career			
Raw food	19,863	19,641	24
Non-edibles	20,814	20,627	27
Nutrition consultant	862	862	(1)
Total	<u>\$ 181,828</u>	<u>98,841</u>	<u>2,178</u>
TITLE III-D			
Salaries	\$ 2,191	1,968	(223)
Fringe	209	208	11
Travel	27	29	2
Operating services	349	329	20
Operating supplies	422	416	6
Other costs	34	34	-
	<u>\$ 3,232</u>	<u>3,287</u>	<u>55</u>
TITLE III-E			
Salaries	\$ 16,178	14,848	1,628
Fringe	1,396	1,561	89
Travel	170	158	12
Operating services	2,481	2,297	184
Operating supplies	836	787	28
Other costs	129	159	-
	<u>\$ 21,364</u>	<u>19,811</u>	<u>1,923</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES -
 BUDGET AND ACTUAL
 Year Ended June 30, 2000

	Budgeted Expenditures	Actual Expenditures	Budgeted Over (Under) Actual Expenditures
SENIOR CENTER			
Salaries	\$ 1,712	1,898	(186)
Fringe	619	584	35
Operating services	1,895	1,871	24
Operating supplies	1,668	1,483	185
Transfer to Title EEC-2	-	851	(851)
Total	<u>\$ 17,828</u>	<u>16,686</u>	<u>42</u>
HELPING HANDS	\$ No		
Operating services	Budget	1,723	-
Operating supplies	Adopted	362	-
Total		<u>4,085</u>	<u>-</u>
EVERYONE A TMOS	\$ No Budget		
Operating services	Adopted	<u>278</u>	<u>-</u>
MSP			
Transfer to Title EEC-1	\$ 1,264	1,193	112
Transfer to Title EEC-2	<u>9,798</u>	<u>5,689</u>	<u>4,129</u>
	<u>\$ 11,062</u>	<u>10,821</u>	<u>4,241</u>
AUDIT			
Operating services - audit	<u>\$ 943</u>	<u>943</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

CLABOROSE VOLUNTARY COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES -
 BUDGET AND ACTUAL
 Year Ended June 30, 2003

	Budgeted	Actual	Budgeted Over (Under) Actual
SUPPLEMENTAL SENIOR CENTER			
Transfer to HR Support	\$ 1,084	-	1,084
Transfer to HR-C	1,308	3,737	(1,417)
Transfer to HR	98	68	30
Transfer to HR-E	1	-	1
Transfer to Senior Center	42	-	42
Total	\$ 2,433	3,805	-

The accompanying notes are an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

CLATSOME VOLUNTARY COUNCIL ON AGING, INC.
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
Year Ended June 30, 2003

	July 1, 2002	Additions	Deletions	June 30, 2003
General fixed assets, at cost:				
Real property	\$ 1,500	-	-	1,500
Leasehold improvements	1,718	7,223	-	8,941
Furniture and equipment	11,207	2,250	1,630	12,847
Computer and peripheral equipment	8,246	-	-	8,246
Automobiles	57,392	-	-	57,392
Total general fixed assets	\$ 81,196	9,473	1,630	91,039
Investment in general fixed assets:				
Title IDC-1 AAA	\$ 861	-	-	861
Title IDI SS	28,908	-	-	28,908
Title IDC-1	353	-	-	353
Title IDC-2	1,393	-	-	1,393
Senior Center	7,762	1,714	-	9,476
Discretionary Fund	7,331	-	-	7,331
Title VII	1,630	7,386	1,630	7,386
CCDA Special Funds	37,942	433	-	37,975
Title IID	48	-	-	48
Title IIF	48	-	-	48
Total investment in general fixed assets	\$ 81,196	9,473	1,630	91,039

The accompanying notes are an integral part of this statement.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from governmental type funds.

CLAIBORNE VOLUNTARY COUNCIL-ON AGING, INC.
STATEMENT OF GENERAL LONG-TERM DEBT
June 30, 2003

AMOUNTS AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF GENERAL LONG-TERM DEBT	Note Payable	Total
Amount to be provided to retire long-term debt	\$ 5,502	5,502
Total available and to be provided	\$ 5,502	5,502
GENERAL LONG-TERM DEBT PAYABLE		
Note payable	\$ 5,502	5,502
Total general long-term debt payable	\$ 5,502	5,502

The accompanying notes are an integral part of this statement.

OTHER SUPPLEMENTARY INFORMATION

CLAREMONT VOLUNTARY COUNCIL ON AGING, INC.
SCHEDULE OF PRIORITY SERVICES-
TITLE II PART B - GRANT FOR SUPPORTIVE SERVICES
For the Year Ended June 30, 2001

				N of GDBA Cost
Access (30%):	Transportation	\$ 15,435		
	Information & assistance	11,800		
	Outreach	<u>5,940</u>		
	Total access expenses		33,184	<u>60.37%</u>
In-Home (15%):	Homemaker	<u>13,184</u>		
	Total in-home expenses		13,184	<u>24.81%</u>
Legal (5%):	Legal assistance	<u>3,770</u>	3,770	<u>7.02%</u>
Non-priority services			3,573	
Less: Legal assistance funds returned			<u>(794)</u>	
Total Title IIB - Supportive services expenditures			53,867	
Less: Participant contributions			(438)	
Add: Total funds returned to GDBA			<u>1,395</u>	
Title IIB - Supportive services grant - Original grant award			<u>54,824</u>	

CLAIMING HOLDINGS COMPANY, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2003

Federal Grant/Pass Through Organization/Program Title	Federal CFDA Number	Program Or Award Amount	Amount Recognized	Expenditures
U.S. Department of Health and Human Services				
Pass Through for Louisiana Governor's Office of Elderly Affairs				
Special Programs for the Aging	90.004	\$	46,819	46,819
Title III-B - Supportive Services				
Title III-C - Area Agency Administration	90.000	10,000	10,000	10,000
Title III-D - Congregate Meals	90.000	20,000	20,000	20,000
Title III-E - Home Delivered Meals	90.000	16,819	16,819	16,819
Subtotal CFDA 90.004		46,819	46,819	46,819
Title III-B - Disease Prevention and Health Promotion	90.000	3,000	3,000	3,000
Title III-B - National Congregate Support Program	90.000	16,112	16,111	16,111
Subtotal for U.S. Department of Health and Human Services		65,931	65,930	65,930
Administration on Aging Department				
Pass Through for Louisiana Governor's Office of Elderly Affairs				
National Service Income Program	90.000	10,011	10,000	10,000
Total Federal grants		\$	100,941	100,941

Note A - The accompanying Schedule of Expenditures of Federal awards has been prepared using the modified accrual basis of accounting as contemplated under generally accepted accounting principles and which is the same basis of accounting used for preparing the grantee's financial statements.

Schedule B

CLATSOP VOLUNTARY COUNCIL ON AGING, INC.
 COMPENSATION TO BOARD MEMBERS
 Year Ended June 30, 2003

Board members serve without compensation.

Schedule 11

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2000

During the audit of the general purpose financial statements for the year ended June 30, 2000, there were no findings or questioned costs noted which were required to be reported.

Schedule LI

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.
CORRECTIVE ACTION PLAN
June 30, 2003

During the audit of the general purpose financial statements for the year ended June 30, 2003, there were no findings, recommendations, and corrective actions noted which were required to be reported.

Schedule 13

CLATSOP VOLUNTARY COUNCIL ON AGING, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2003

There were no audit findings reported in the audit of the general purpose financial statements of the Clatsop Voluntary Council on Aging, Inc. as of and for the prior year ended June 30, 2003.